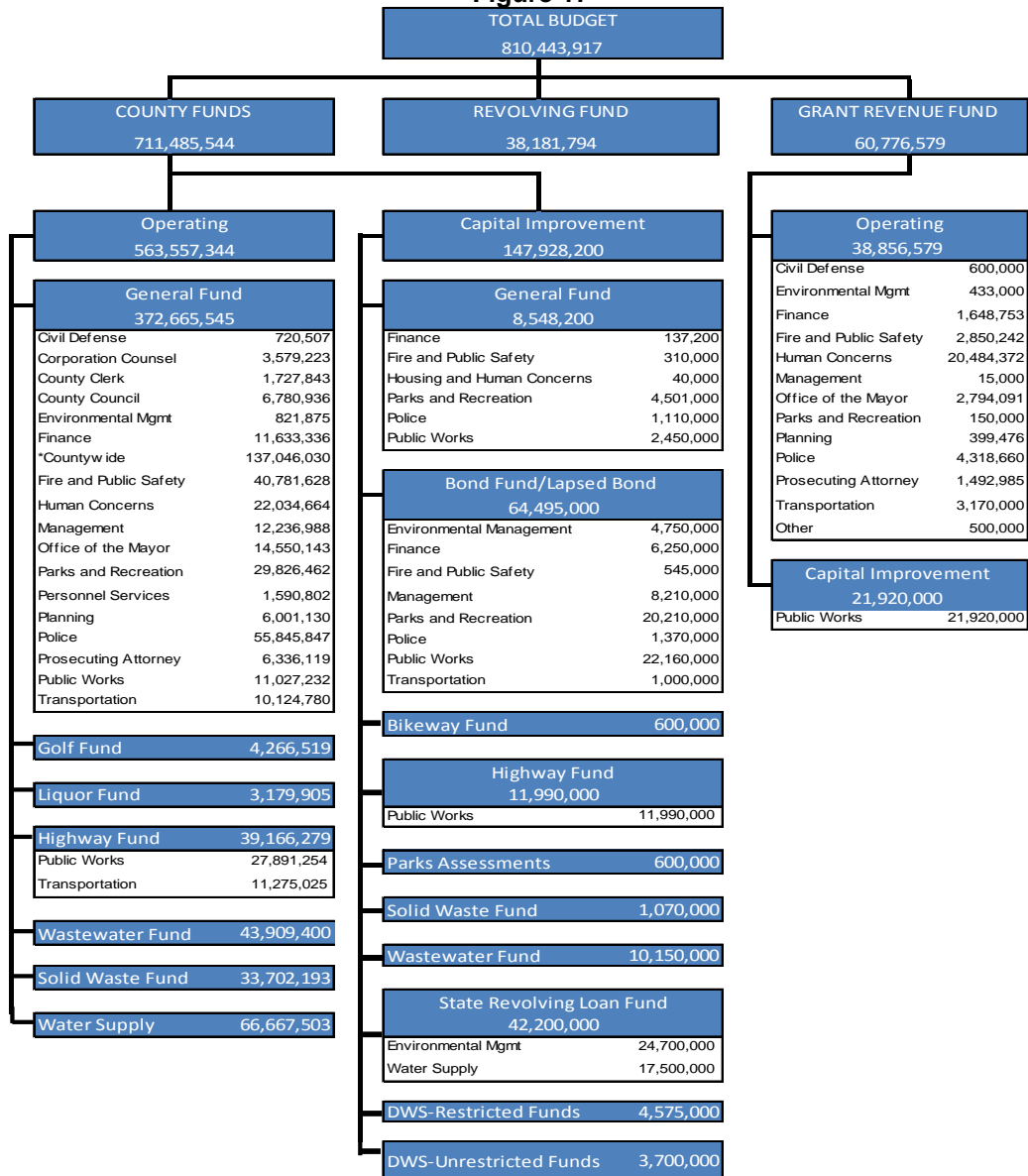


Budget Overview

This section provides a broad overview of the FY 2017 Proposed Budget. County Fund sources include General, Special Revenues and Enterprise Funds. The General Fund is of particular importance to our residents as it provides for the most basic services, such as police, fire and parks. Special Revenue Funds¹ include Liquor, Highway, Wastewater, and Solid Waste, and are restricted to specific uses. Enterprise Funds include Golf and Water Supply, and are supported by fees charged for the services provided. Detailed presentations of the county's historical and adopted revenues, expenditures, and equivalent personnel can be found in the Financial Summaries section of this book.

FY 2017 Budget Organization Chart²

Figure 17



NOTE:

* The budget for Countywide includes insurance, debt service payments, interdepartmental transfers and unreimbursed employee benefits.

¹ In the county's financial statements, as reported in the Comprehensive Annual Financial Report (CAFR), the Grant Revenue Fund is presented as part of the Special Revenue Funds. However, for budget illustration purposes, this fund is being categorized as a major fund type.

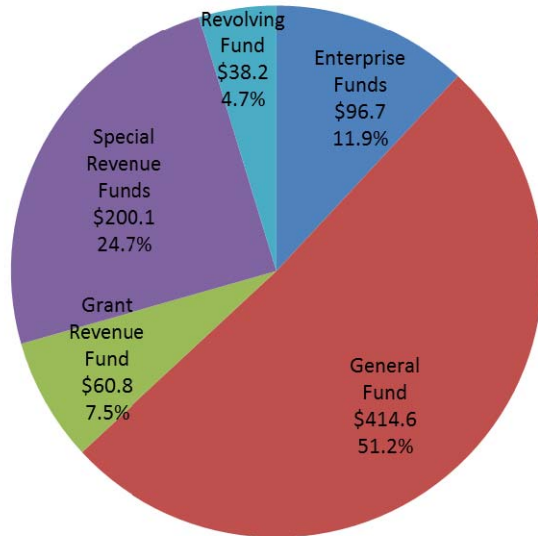
² The Revolving fund is not presented in CAFR but included in this budget to provide an overview of the total funds from all sources.

Budget Overview

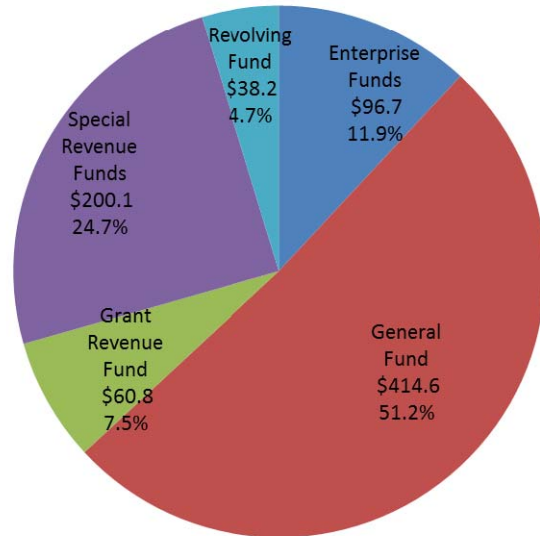
FY 2017 Revenues and Expenditures

The County of Maui's FY 2017 proposed revenues and expenditures from all sources of funds total \$810.4 million, while proposed revenues and expenditures financed by county funds totals \$711.5 million. The charts below demonstrate that the FY 2017 budget proposed by the Mayor is balanced as required by the County Charter, defined as "estimated revenues, proposed expenditures and total appropriations for the ensuing fiscal year shall be equal in amount."³

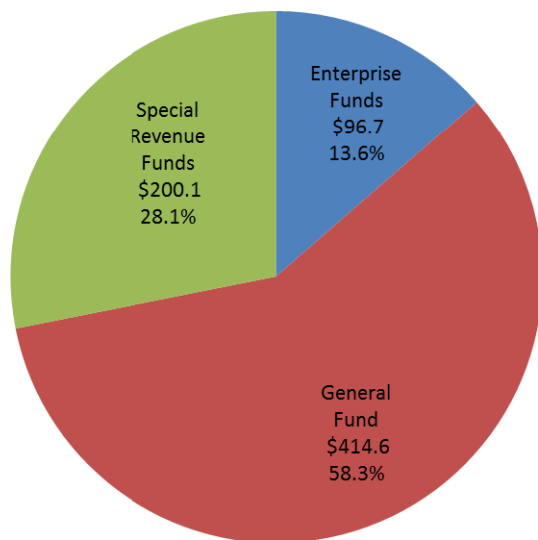
ALL SOURCES OF FUNDS: \$810.4M
Total Resources by Major Fund Type
Figure 18 (in Millions)



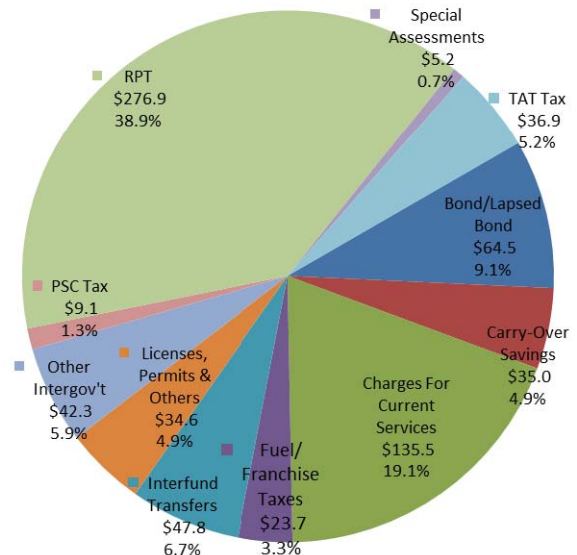
ALL SOURCES OF FUNDS: \$810.4M
Total Expenditures by Major Fund Type
Figure 19 (in Millions)



COUNTY SOURCES OF FUNDS: \$711.5M
Total Resources by Major Fund Type
Figure 20 (in Millions)



COUNTY SOURCES OF FUNDS: \$711.5M
Total Resources by Revenue Source
Figure 21 (in Millions)



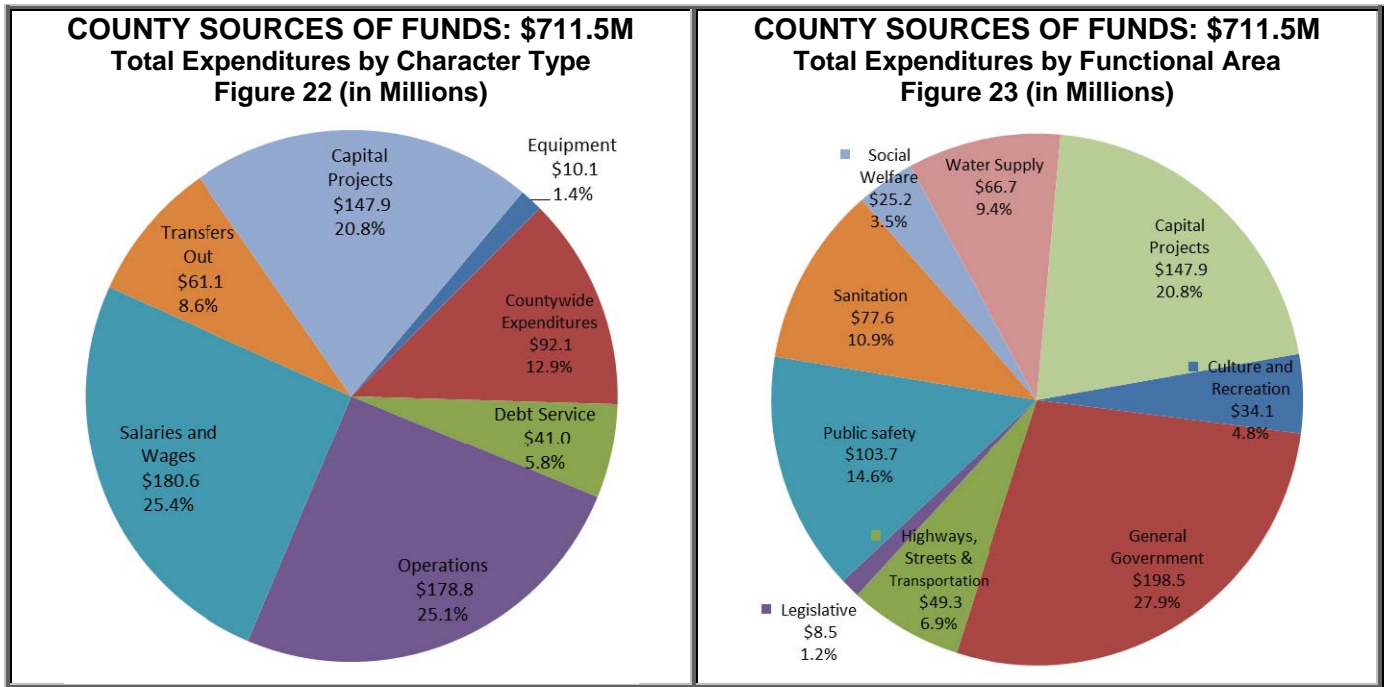
³ Due to the accounting of the Grant and Revolving Fund, revenues reflect the expected expenditures for the ensuing fiscal year. Anticipated revenues shown in the Budget Ordinance, Appendix A may be different from estimates presented on the charts/tables in this budget book.

Budget Overview

FY 2017 Revenues and Expenditures (Cont'd)

Figure 21 on the prior page, Total Resources by Revenue Source, illustrates that the four largest sources of the county's revenue are derived from Real Property Taxes (RPT) at 38.9%, Charges for Current Services at 19.1%, Bond/Lapsed Bond at 9.1% and Interfund Transfers at 6.7%. For detailed discussion on revenues, please refer to the Revenue Overview in the Financial Summaries section of this budget book.

The pie charts below outline the distribution of County Fund sources according to Total Expenditures by Character Type and Functional Area.



As shown in the Total Expenditures by Character Type pie chart above, Salaries and Wages, Operations, and Capital Improvement Projects make up the largest portions of the county's total budget at 25.4%, 25.1%, and 20.8% of the total, respectively. Salaries and Wages, Operations and Equipment are part of ongoing costs of delivering county services. Countywide Expenditures, Debt Service and Transfers Out are categorized as part of special operations costs. The table on the next page provides the Operating Expenditures by Character Type, at the department level.

The Total Expenditures by Functional Area pie chart shows that the largest expenditures belong to the General Government, Capital Improvement Projects, and Public Safety functional areas at 27.9%, 20.8%, and 14.6%, respectively. The General Government functional area includes the following departments: Corporation Counsel, Environmental Management's Administration Program, Finance, Management, Office of the Mayor, Personnel, Planning, and Public Works' Administration, Engineering, Special Maintenance and Development Services Administration programs. The Public Safety functional area includes the following: Civil Defense Agency, Fire and Public Safety, Police, and Prosecuting Attorney. For an explanation of other functional areas, please refer to the Financial Summaries section of this book. Some departments and agencies encompass programs and activities that could be assigned to more than one functional area. Therefore, some of the assignments do not follow strict budget schedule groupings but instead reflect primary mission or purpose of a department or agency.

Budget Overview

FY 2017 Revenues and Expenditures (Cont'd)

Operating Expenditures by Character Type
(in Thousands)
Figure 24

DEPARTMENT	SALARIES AND WAGES	OPERATIONS	COUNTYWIDE EXPENDITURES	DEBT SERVICE	TRANSFERS OUT	EQUIPMENT	TOTAL
Civil Defense	\$405.5	\$315.0	\$0.0	\$0.0	\$0.0	\$0.0	\$720.5
Corporation Counsel	\$3,166.2	\$384.2	\$0.3	\$0.0	\$0.0	\$28.5	\$3,579.2
County Clerk	\$944.1	\$764.7	\$0.0	\$0.0	\$0.0	\$19.0	\$1,727.8
County Council	\$4,329.9	\$2,418.9	\$0.0	\$0.0	\$0.0	\$32.1	\$6,780.9
Environmental Management	\$14,380.2	\$43,733.2	\$0.0	\$0.0	\$19,172.3	\$1,147.7	\$78,433.5
Finance	\$7,812.1	\$3,802.0	\$0.0	\$40,953.7	\$28,634.6	\$18.9	\$81,221.4
Finance-Countywide ¹	\$0.0	-\$24,549.2	\$92,001.2	\$0.0	\$0.0	\$6.0	\$67,458.0
Fire and Public Safety	\$33,613.7	\$5,173.4	\$30.4	\$0.0	\$0.0	\$1,964.1	\$40,781.6
Housing and Human Concerns	\$4,165.4	\$17,675.6	\$0.0	\$0.0	\$0.0	\$193.6	\$22,034.7
Liquor Control	\$1,615.9	\$1,558.1	\$0.0	\$0.0	\$0.0	\$6.0	\$3,179.9
Management	\$4,602.0	\$4,898.7	\$0.0	\$0.0	\$0.0	\$2,736.2	\$12,237.0
Office of the Mayor	\$2,618.5	\$11,892.3	\$0.0	\$0.0	\$0.0	\$39.4	\$14,550.1
Parks and Recreation	\$16,968.8	\$15,411.7	\$0.0	\$0.0	\$382.3	\$1,330.2	\$34,093.0
Personnel Services	\$1,254.6	\$328.4	\$0.0	\$0.0	\$0.0	\$7.8	\$1,590.8
Planning	\$4,086.0	\$1,875.6	\$0.0	\$0.0	\$0.0	\$39.5	\$6,001.1
Police	\$45,522.4	\$8,918.3	\$40.4	\$0.0	\$0.0	\$1,364.7	\$55,845.8
Prosecuting Attorney	\$5,834.9	\$486.8	\$0.0	\$0.0	\$0.0	\$14.5	\$6,336.1
Public Works	\$14,517.4	\$17,387.7	\$0.0	\$0.0	\$6,843.4	\$170.0	\$38,918.5
Transportation	\$463.3	\$20,584.0	\$0.0	\$0.0	\$0.0	\$352.5	\$21,399.8
Water Supply	\$14,309.2	\$45,712.8	\$0.0	\$0.0	\$6,049.8	\$595.7	\$66,667.5
Total Expenditures²	\$180,610.0	\$178,772.3	\$92,072.4	\$40,953.7	\$61,082.4	\$10,066.5	\$563,557.3

NOTES:

¹ The budget for Countywide Costs includes insurance, debt service payments including Water Supply, inter-departmental transfers and unreimbursed employee benefits.

² Total amount does not include budgeted expenditures for the Capital Projects, Grant Revenues, and Revolving Fund.

FY 2017 Equivalent Personnel⁴

The County of Maui's FY 2017 proposed E/P from all sources of funds totals 2,679.6. As shown in Figure 25 on the next page, the total E/P by major fund type is detailed as follows: Enterprise Fund 9.0%; General Fund 71.0%; Grant Revenue Fund 4.0%; Special Revenue Fund 14.6%, and Revolving Fund 0.8%. The proposed E/P count of 2,679.6 is an increase of 45.8 or 1.7% from the FY 2016 adopted E/P count of 2,633.9.

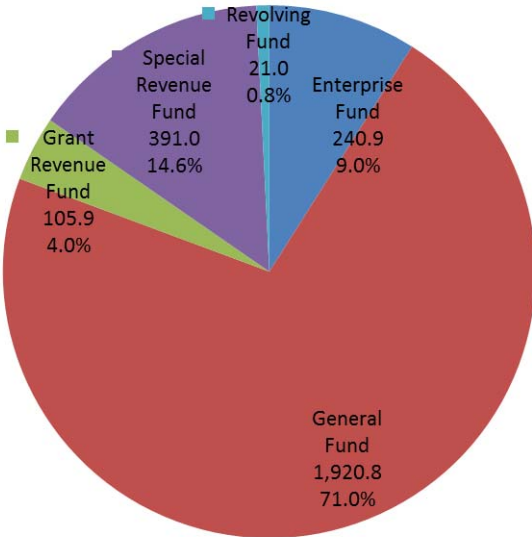
The FY 2017 proposed total E/P from County Fund sources is 2,552.7. As shown in Figure 26 on the next page, the General Fund makes up 74.9% of the total County Fund E/P; Special Revenue Fund, 15.3%; and the Enterprise Fund, 9.4% of the total. The total E/P count funded by County Fund sources for the FY 2017 as proposed is an increase of 56.7 or 2.3% from the FY 2016 adopted E/P of 2,496.1. Please refer to the FY 2017 Summary of Organizational Changes section starting on the next page for brief explanations of the changes in the E/P count by department.

⁴ Total does not include Council Services, County Clerk, and Office of the Mayor as these departments do not report equivalent personnel. Disbursement for salaries and premium pay is not restricted by Section 5 of the County's General Budget Provision.

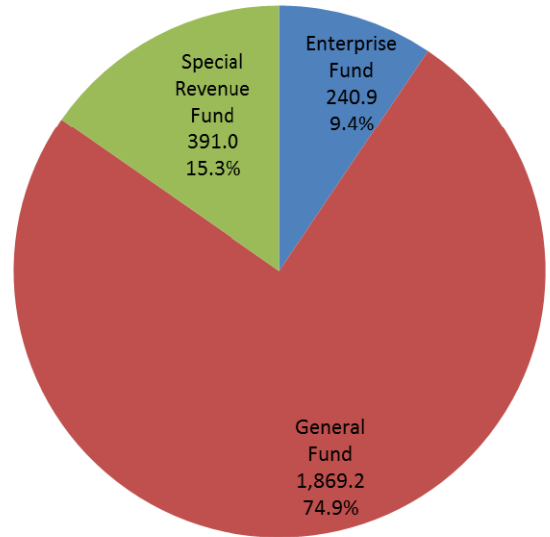
Budget Overview

FY 2017 Equivalent Personnel (Cont'd)

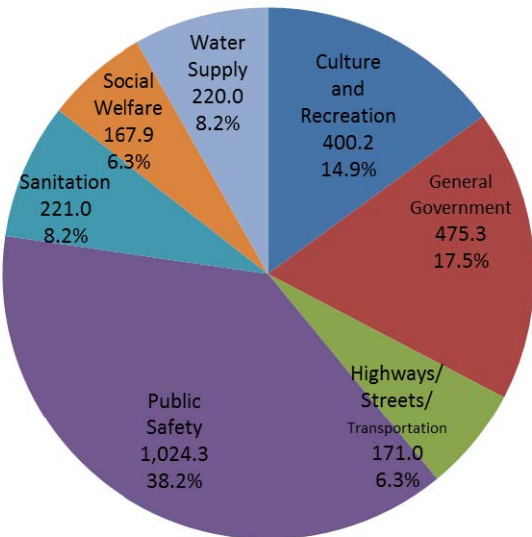
ALL SOURCES OF FUNDS: 2,679.6
Total E/P by Major Fund Type
Figure 25



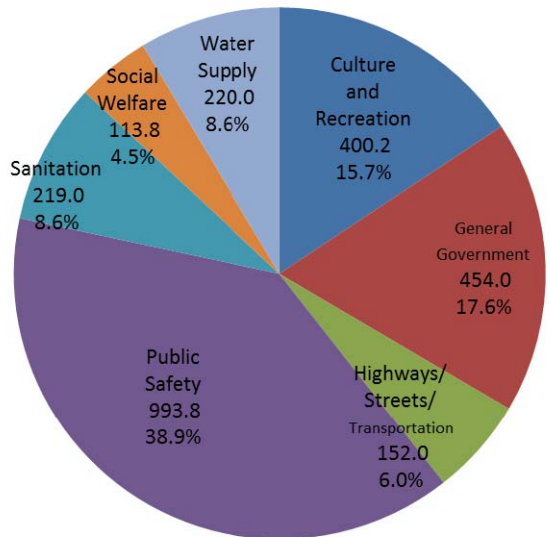
COUNTY SOURCES OF FUNDS: 2,552.7
Total E/P by Major Fund Type
Figure 26



ALL SOURCES OF FUNDS: 2,679.6
Total E/P by Functional Area
Figure 27



COUNTY SOURCES OF FUNDS: 2,552.7
Total E/P by Functional Area
Figure 28



Summary of Organization Changes

As part of continued efforts to improve services to County of Maui citizens and visitors, the Mayor proposed a number of changes in the county's organizational structure beginning in FY 2017. These proposed changes and implementation of identified key service improvements are anticipated to assist the county in accomplishing the goal of providing the highest possible level of services in the most efficient and cost-effective manner.

Budget Overview

Summary of Organization Changes (Cont'd)

Furthermore, these additional changes are anticipated to occur as part of the current administration's ongoing management review process to provide efficient delivery of service, reduce duplication of efforts, and to meet additional or expanded needs.

The FY 2017 Mayor's Proposed Budget include significant organizational changes in moving the Ocean Safety Program from the Department of Parks and Recreation to the Department of Fire and Public Safety, the creation of a Homeless Division in the Department of Housing and Human Concerns, and the restructuring of programs within the Department of Parks and Recreation.

Explanation of Organization Changes Related to Personnel
Figure 29

DEPARTMENT	FY 2016 ADOPTED	FY 2017 PROPOSED	CHANGE NO. OF E/P	EXPLANATION OF CHANGES
Civil Defense	6.0	6.75	0.75	Proposed expansion positions for 3.0 part-time (.25 E/P) Civil Defense Coordinators on Molokai, Lanai and Hana under the Civil Defense Program.
Corporation Counsel	34.5	38.5	4.0	Proposed expansion positions for 3.0 Deputy Corporation Counsel positions and a Legal Clerk under the Legal Services Program.
Environmental Management	223.0	226.0	3.0	Proposed expansion positions for 1.0 Geographic Information System Technician I under the Wastewater Administration Program, 1.0 Wastewater Treatment Plant Operator Manager and 1.0 Painter I both under the Wastewater Operations Program.
Finance	162.8	165.8	3.0	Proposed expansion positions for 1.0 Records Manager under the Administration Program, 1.0 Payroll Accountant II under the Accounts Program and 1.0 Service Representative III under the Financial Services Program of which 0.3 E/P is grant funded and 0.7 E/P is from the General Fund.
Fire and Public Safety	324.0	404.5	80.5	Proposed transfer of 60.5 E/P, including grant revenue funded positions from the Department of Parks and Recreation - Aquatics Beaches to the proposed Department of Fire and Public Safety - Ocean Safety Program. Proposed expansion positions for 1.0 Personnel Assistant, 7.0 Ocean Safety Officer II positions, 1.0 Ocean Safety Officer III - Training, 1.0 Automotive Mechanic I and 1.0 Office Operations Assistant II all under the Ocean Safety Program; 1.0 Accreditation Manager, 1.0 Information/Communication Systems Manager, 1.0 Building Maintenance Repairer I, and 1.0 Office Operations Assistant II for the Administration Program; 3.0 Fire Fighter III positions for the Fire/Rescue Operations Program; and 2.0 Fire Fighter III positions under the Fire Prevention Program.
Housing and Human Concerns	148.4	141.9	-6.5	Proposed expansion positions for 0.5 Nutrition Program Aide and 1.0 Program Assistant under the Human Concerns Program and 1.0 Homeless Specialist, 1.0 Homeless Coordinator and 1.0 Homeless Office Operations Assistant under the Homeless Program. Deletion of 11.0 grant funded positions from the Human Concerns Program due to no anticipated grant funds awarded in FY 2017. Proposed transfer of 2.0 Aging & Disability Services Specialist II positions and 1.0 Senior Services Program Assistant II from the Grant Fund to the General Fund under the Human Concerns Program.
Management	58.8	62.0	3.2	Proposed expansion position for 1.0 Civil Engineer V for the Management Program, 2.0 Information Systems Analyst VI positions for the ITS Program and a .2 position expansion to make the existing Information Systems Analyst VI a full-time position. Transfer of a GIS Analyst from the GIS Program to the ITS Program.
Parks and Recreation	458.2	400.2	-58.0	Proposed reorganization of the Parks and Recreation Department consisting of the consolidation of the General Fund into three programs: Administration Program, Parks Program, and Recreation & Support Services Program. Proposed transfer of 4.5 positions from the Recreation and Support Services Program to the Administration Program, 39.0 positions from the Parks Maintenance Program, 7.0 positions from the Planning Program, 5.0 positions from the Recreation and Support Services Program, and 2.0 positions from the Aquatics Program to the Parks Program. Transfer of 4.4 positions from the Park Maintenance Program, 69.4 positions from the PALS Program, and 46.3 positions from the Aquatics Program to the Recreation and Support Services Program. Transfer of 60.5 positions including grant funded positions from the Aquatics Program to the Department of Fire and Public Safety - Ocean Safety Program. Proposed expansion positions for 2.0 training positions for the Parks Program and a .5 position to make the existing Office Operations Assistant position full-time.

Budget Overview

Summary of Organization Changes (Cont'd)

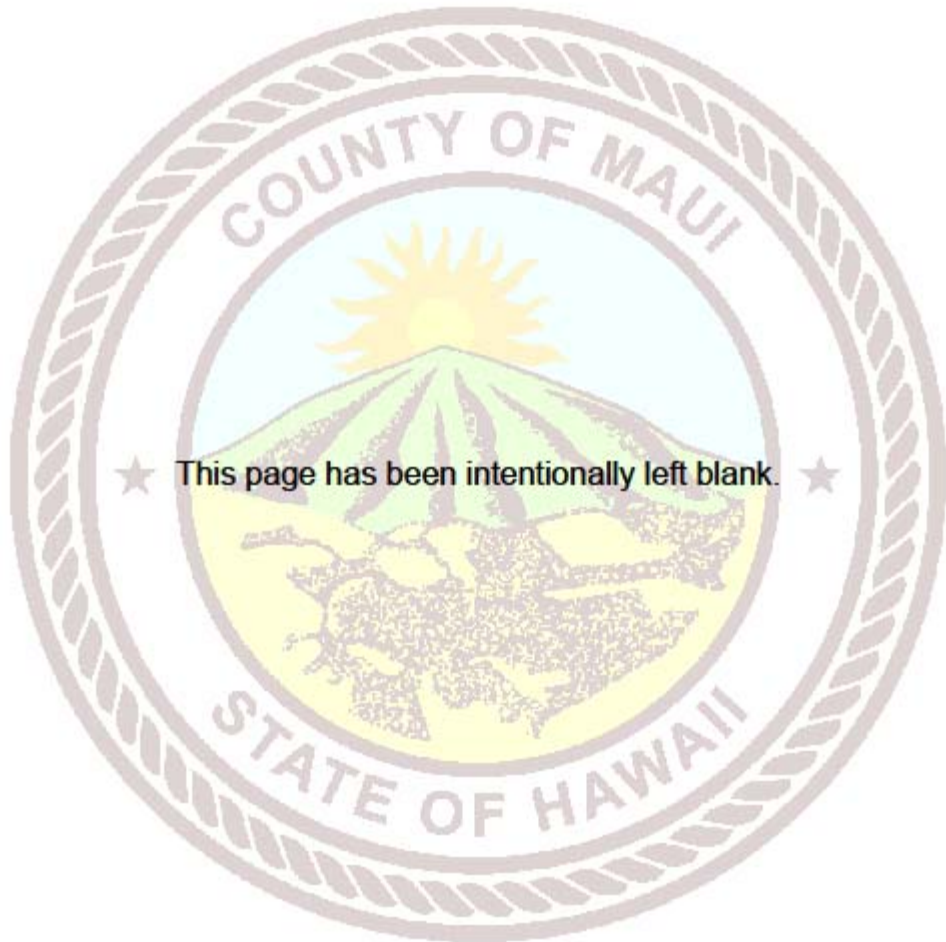
Explanation of Organization Changes (Cont'd)

Figure 29

DEPARTMENT	FY 2016 ADOPTED	FY 2017 PROPOSED	CHANGE NO. OF E/P	EXPLANATION OF CHANGES
Planning	66.0	70.0	4.0	Proposed expansion positions for an Office Operations Assistant I, a Land Use & Building Plans Technician, a Zoning Inspector Trainee and a Land Use Permit Clerk.
Police	525.0	530.0	5.0	Proposed expansion positions for 1.0 Police Sergeant and 1.0 Office Operations Assistant I for the Uniformed Patrol Services Program, and 1.0 Emergency Services Coordinator, 1.0 Police Major and 1.0 Facilities Manager for the Technical & Support Services Program. Proposed transfer of 2.0 Police Officer II positions from Kihei Patrol, 1.0 Police Officer II from Central Patrol, and 1.0 Police Officer II from Lahaina Patrol to the Traffic Section for the Solo Bike Traffic Enforcement Division.
Prosecuting Attorney	84.2	83.0	-1.2	Proposed expansion position for 1.0 Deputy Prosecuting Attorney for the General Prosecution Program, and the deletion of 2.2 grant funded E/P due to expiration of a grant award.
Public Works	274.0	279.0	5.0	Proposed expansion positions for 1.0 Civil Engineer V and 1.0 Civil Engineer III for the newly created MS4 Section under the Engineering Program, 1.0 Labor Supervisor for the Special Maintenance Program, 1.0 Clerk III for the Highway Administration Program, and 1.0 Arborist for Highway Beautification Street Trees Revolving Fund under the Special Maintenance Program. Proposed transfer of 1.0 Civil Engineer IV and 1.0 Engineering Construction Clerk from the DSA Program General Fund to the Building Permit Revolving Fund.
Transportation	6.0	8.0	2.0	Grant funded expansion positions for 1.0 Executive Director and 1.0 Administrative Officer for the Maui Planning Organization (MPO).
Water	219.0	220.0	1.0	Proposed expansion position for 1.0 Staff Services Assistant for the Water Operations Program.
TOTAL¹	2,589.9	2,635.6	45.8	

NOTE:

¹ Totals reflect those departments with organizational changes only, including Grant Revenue and Revolving Funds. For detailed summaries relating to E/P by department, please refer to the Financial Summaries section of this budget book.



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